



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings
Hanford, California**

**Date: February 19, 2003
Filing Ref: KIN04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|--------------------------------|
| 1. Employee Fringe Benefits | 7. Data Processing (ISF) |
| 2. Administrative Office | 8. Health Self Insurance (ISF) |
| 3. General Services | 9. Workers' Compensation (ISF) |
| 4. Communications | 10. Public Works (ISF) |
| 5. Treasurer-Tax Collector | 11. Fleet Management (ISF) |
| 6. County Counsel | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

BY

DARRELL WARRICK

Name

AUDITOR - CONTROLLER

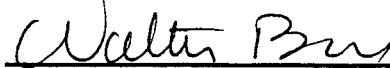
Title

2-26-03

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY

**WALTER BARNES****Chief Deputy Controller, Finance**3/10/2003

Date

Negotiated by Jay Lal**Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

DMG-MAXIMUS, Inc.
2003 - 2004
Allocated Costs by Department
Consolidated

Central Svc Departments	BOARD	CRIMINAL JUSTICE	ASSESSOR	F/A REPAIR	ELECTIONS	RURAL ECON DEVEL	EMPLOYEE BENEFIT	DATA PROCESSING	UNEMPLOYMENT INS	WORKERS COMP
BUILDING USE	\$9,290		\$9,742		\$4,877			\$13,385		
EQUIPMENT USE	3,712		14,611		6,268					
INSURANCE	1,352		4,054		1,079			5,256		
ADMINISTRATION	2,993		7,599	10	3,465		37	16,113		
PERSONNEL	4,663		16,216		4,063			20,650		
AUDITOR-CONTROLL	4,169		11,039	27	5,251		413	20,743	30	154
GENERAL SERVICES	360		1,597	74	617			799		
COMMUNICATIONS	3,630		9,802		2,178			11,616		
TREASURER/TC										
SINGLE AUDIT	364		925	1	422		4	1,961	1	493
COUNTY COUNSEL	39,429		8,217		3,172			433		
Total Allocated	\$69,962		\$83,802	\$112	\$31,392		\$454	\$90,956	\$31	\$647
Roll Forward	7,381	(929)	15,519	41	2,936		222	4,096	3	590
Proposed costs	\$77,343	\$ (929)	\$99,321	\$153	\$34,328		\$676	\$95,052	\$34	\$1,237
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DMG-MAXIMUS, Inc.
2003 - 2004
Allocated Costs by Department
Consolidated

Central Svc Departments	LIABILITY INS	LAW LIBRARY	GEN FUND COURTS	COURT REPORTER	TRIAL COURT	DA PROSECUTION	DA FAM SUPPORT	DA CHILD ABDUCT	CHILD ADVOCACY	DA OCJP GRANT
BUILDING USE		\$3,561			\$227,820	\$21,935			\$1,815	
EQUIPMENT USE		2,067			39,770	22,675		208	1,286	94
INSURANCE		251			6,013	40,776	12,812	316	521	316
ADMINISTRATION	3,065	328	12,540	62		10,929	22,487	778	1,350	1,044
PERSONNEL		666				20,291	54,471	1,332	1,999	1,332
AUDITOR-CONTROLL	2,961	560	12,744	182	5,622	16,569	34,902	1,239	2,009	1,436
GENERAL SERVICES		12				2,104	10,205		67	55
COMMUNICATIONS		363		1,089	38,479	1,702				
TREASURER/TC							6,365			
SINGLE AUDIT	373	40	1,526	8		1,330	2,736	95	164	127
COUNTY COUNSEL		6,920			3,100	1,946	1,730		288	
Total Allocated	\$6,399	\$14,768	\$26,810	\$1,341	\$320,804	\$140,257	\$145,708	\$3,968	\$9,499	\$4,404
Roll Forward	4,440	7,500	13,096	(750)	(66,863)	39,283	52,272	1,408	670	1,138
Proposed costs	\$10,839	\$22,268	\$39,906	\$591	\$253,941	\$179,540	\$197,980	\$5,376	\$10,169	\$5,542

DMG-MAXIMUS, Inc.
2003 - 2004
Allocated Costs by Department
Consolidated

Central Svc Departments	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS	GRAND JURY	SHERIFF ADMIN	CONTRACT LAW	SHERIFF NTF	SHERIFF OPS	RURAL CRIME	COUNTY JAIL
BUILDING USE				\$3,303	\$31,961	\$90				\$69,691
EQUIPMENT USE	508	1,031	834	1,091	37,454		2,395	6,763	643	5,847
INSURANCE	949	356	474	87	3,809	2,200	316	196,885	474	8,643
ADMINISTRATION	2,643	950	872	316	8,016	5,350	1,678	26,050	1,147	16,045
PERSONNEL	3,996	1,499	1,999		12,687	9,259	1,938	44,241	2,605	29,097
AUDITOR-CONTROLL	3,654	1,434	1,463	2,178	11,843	6,963	2,430	34,959	1,802	22,137
GENERAL SERVICES	24		12	743	2,565	86	119	2,426	151	1,479
COMMUNICATIONS				726	5,808			398,718	1,089	5,808
TREASURER/TC										
SINGLE AUDIT	322	116	106	39	975	651	204	3,170	140	1,953
COUNTY COUNSEL				5,407	70,786					505
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Total Allocated	\$12,096	\$5,386	\$5,760	\$13,890	\$185,904	\$24,599	\$9,080	\$713,212	\$8,051	\$161,205
Roll Forward	3,984	1,415	4,366	1,176	51,019	9,617	2,670	178,008	2,341	29,855
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Proposed costs	\$16,080	\$6,801	\$10,126	\$15,066	\$236,923	\$34,216	\$11,750	\$891,220	\$10,392	\$191,060
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DMG-MAXIMUS, Inc.
2003 - 2004
Allocated Costs by Department
Consolidated

Central Svc Departments	BRANCH JAIL	JUVENILE CENTER	JUV DAY CENTER	JUV BOOT CAMP	PROBATION	PROB CASE MGMT	VICTIM WITNESS	FEMALE JUV CNTR	FIRE	EMERGENCY SRVCS
BUILDING USE	\$69,374	\$59,527	\$6,476	\$1,367	\$26,424		\$3,421	\$233	\$22,100	
EQUIPMENT USE	10,745	10,970	635	1,907	38,497		1,457	46	178,410	717
INSURANCE	7,841	6,790	961	3,200	11,488		667	1,272	15,283	
ADMINISTRATION	11,859	9,895		5,521	20,830		847	1,755	22,980	
PERSONNEL	25,314	21,983	3,331	13,323	44,452		2,432	5,329	38,652	
AUDITOR-CONTROLL	17,352	14,582	775	8,193	30,709		1,506	2,771	33,805	
GENERAL SERVICES	2,498	2,507	222	1,507	5,695		534	467	7,907	
COMMUNICATIONS	2,904	11,843	363	4,719	37,618		2,541		42,340	
TREASURER/TC					226					
SINGLE AUDIT	1,443	1,204		672	2,535		103	214	2,797	
COUNTY COUNSEL					21,409				7,496	937
Total Allocated	\$149,330	\$139,301	\$12,763	\$40,409	\$239,883		\$13,508	\$12,087	\$371,770	\$1,654
Roll Forward	22,578	39,558	515	14,026	66,489		2,608	3,631	59,351	(5,536)
Proposed costs	\$171,908	\$178,859	\$13,278	\$54,435	\$306,372		\$16,116	\$15,718	\$431,121	\$(3,882)

DMG-MAXIMUS, Inc.
2003 - 2004
Allocated Costs by Department
Consolidated

Central Svc Departments	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLAN	REGIONAL TRANS	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROLL	HEALTH ADMIN
BUILDING USE	\$23,910	\$1,533	\$3,575	\$240	\$240	\$800	\$1,472	\$4,404	\$3,047	\$89,315
EQUIPMENT USE	11,743	1,412	4,139			1,498	6,010	3,246	1,164	31,511
INSURANCE	5,474	1,147	5,427	6	6	495	2,220	1,381	1,029	44,984
ADMINISTRATION	9,235	1,372	3,154	119	198	1,122	2,114	1,595	1,511	8,133
PERSONNEL	17,320	4,926	5,329			1,999	4,663	5,329	3,996	24,121
AUDITOR-CONTROLL	13,352	2,665	4,774	167	235	1,553	3,183	3,214	3,074	15,939
GENERAL SERVICES	2,069	750	4,857	69	76	1,497	1,068	879	876	3,611
COMMUNICATIONS	14,218	2,541	3,630			1,089	1,815	3,267		34,967
TREASURER/TC										
SINGLE AUDIT	1,124	167	384	15	24	137	257	194	184	990
COUNTY COUNSEL	2,956		17,661	288			7,929	2,625		
Total Allocated	\$101,401	\$16,513	\$52,930	\$904	\$779	\$10,190	\$30,731	\$26,134	\$14,881	\$253,571
Roll Forward	7,303	8,406	7,222	436	372	2,261	12,422	5,545	4,505	45,408
Proposed costs	\$108,704	\$24,919	\$60,152	\$1,340	\$1,151	\$12,451	\$43,153	\$31,679	\$19,386	\$298,979
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DMG-MAXIMUS, Inc.
2003 - 2004
Allocated Costs by Department
Consolidated

Central Svc Departments	EHS	WIC	SOLID WASTE	FAMILY PLANNING	AIDS PROGRAM	CHILD HEALTH	CRIPPLED CHILD	HEALTH GRANTS	MARGOLIN GRANT	MENTAL HEALTH
BUILDING USE	\$13,146									
EQUIPMENT USE	4,981	2,569	139	978	1,221	1,266	1,428	10,919	1,065	
INSURANCE	2,087	2,136		1,898	790	601	790	3,005	1,028	
ADMINISTRATION	4,316	2,135		5,267	1,085	878	1,968	6,077	1,475	(14,706)
PERSONNEL	9,147	8,993		7,994	4,082	2,532	3,331	13,464	4,330	
AUDITOR-CONTROLL	6,200	4,317		7,494	2,407	1,416	2,652	9,921	2,712	46,490
GENERAL SERVICES	688	590		1,979	118	341	174	1,563	211	
COMMUNICATIONS	5,083	3,267		3,630	2,178	1,452	1,089	2,541	3,993	
TREASURER/TC										
SINGLE AUDIT	525	260		641	132	107	240	740	180	6,135
COUNTY COUNSEL	9,226									2,307
Total Allocated	\$55,399	\$24,267	\$139	\$29,881	\$12,013	\$8,593	\$11,672	\$48,230	\$14,994	\$40,226
Roll Forward	(24,527)	5,483		12,724	3,118	2,015	4,720	13,289	6,276	(162,075)
Proposed costs	\$30,872	\$29,750	\$139	\$42,605	\$15,131	\$10,608	\$16,392	\$61,519	\$21,270	\$ (121,849)

DMG-MAXIMUS, Inc.
2003 - 2004
Allocated Costs by Department
Consolidated

Central Svc Departments	SUBSTANCE ABUSE	CHILD & FAMILY	WELFARE	CATEGORICAL AID	MEDICAL ASSIST	CHILD ABUSE	JOB TRAINING	JTO SUBCONTRACT	LIBRARY	AG EXTENSION
BUILDING USE	\$1,266		\$39,802						\$35,472	\$17,901
EQUIPMENT USE	6,481	1,591					14,328		16,240	3,295
INSURANCE	823	790	48,214				5,220		3,538	947
ADMINISTRATION	(21,402)	7,745	89,468			644			5,698	847
PERSONNEL	3,331	4,543	200,446				21,983		10,951	1,999
AUDITOR-CONTROLL	8,676	8,831	136,989		783	655	5,935		9,132	1,529
GENERAL SERVICES	200	98	26,458		1,872		1,879		1,450	1,436
COMMUNICATIONS	363		1,702							6,171
TREASURER/TC			(2,845)							
SINGLE AUDIT	925	943	10,888			78			693	103
COUNTY COUNSEL	2,595	1,545	149,210				2,956		2,235	
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Total Allocated	\$3,258	\$26,086	\$700,332		\$2,655	\$1,377	\$52,301		\$85,409	\$34,228
Roll Forward	(59,285)	18,222	129,911	(86,549)	498	497	8,877		11,295	2,125
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Proposed costs	\$ (56,027)	\$44,308	\$830,243	\$ (86,549)	\$3,153	\$1,874	\$61,178		\$96,704	\$36,353
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DMG-MAXIMUS, Inc.
2003 - 2004
Allocated Costs by Department
Consolidated

Central Svc Departments	ROADS	PARKS	BUILDING PROJECT	FLEET MANAGEMENT	BUILDING MAINT	SURVEYOR	TRANSIT AGENCY	PUB WORKS ADMIN	KCWMA	CONSTRUCTION DBT
BUILDING USE	\$1,795	\$2,753		\$20,382	\$2,086			\$6,698		
EQUIPMENT USE										
INSURANCE	69,300	1,813		2,119	4,721	790	316	812		
ADMINISTRATION	26,164	5,277		12,706	10,747	519	12,161			
PERSONNEL	17,451	7,328		6,661	19,652	3,473	1,332	2,665	35,970	
AUDITOR-CONTROLL	30,157	8,155		16,071	17,741	1,299	12,302	659	12,475	
GENERAL SERVICES	3,431	2,312	997	6,812	6,124	246	496	1,659	206	
COMMUNICATIONS	363	726		363	2,178	1,815	726	38,496		
TREASURER/TC										
SINGLE AUDIT	3,184	642		1,546	1,308	63	1,480		4,561	
COUNTY COUNSEL		577					360	11,605	(265)	
Total Allocated	\$151,845	\$29,583	\$997	\$66,660	\$64,557	\$8,205	\$29,173	\$62,594	\$52,947	
Roll Forward	11,286	10,239	102	15,947	15,325	2,297	14,075	7,223	(377)	
Proposed costs	\$163,131	\$39,822	\$1,099	\$82,607	\$79,882	\$10,502	\$43,248	\$69,817	\$52,570	

DMG-MAXIMUS, Inc.
2003 - 2004
Allocated Costs by Department
Consolidated

Central Svc Departments	OTHER MICROFILM/STOR		VICTIM ASST PROG	PROB MISC GRANTS	L.T. CARE GRANT	Subtotal	Direct Billed	Unallocated	Total
BUILDING USE	\$84,835	\$9,027				\$950,091			\$950,091
EQUIPMENT USE	104,116		902	7,088		629,971			629,971
INSURANCE	2,248	871	371	2,531	316	554,685			554,685
ADMINISTRATION		1,030	245	3,381	13,356	425,188	197,796	53,471	676,455
PERSONNEL		2,665	1,566	10,659	1,332	863,383			863,383
AUDITOR-CONTROLL		1,729	663	5,960	4,758	734,870		252,456	987,326
GENERAL SERVICES	12,919	60	186	948		136,037	303,556		439,593
COMMUNICATIONS	75,211	1,452				797,662	383,864		1,181,526
TREASURER/TC	7,331					11,077	6,956	650,487	668,520
SINGLE AUDIT		125	30	412	583	67,214			67,214
COUNTY COUNSEL	96,854					482,439	88,463	130,514	701,416
Total Allocated	\$383,514	\$16,959	\$3,963	\$30,979	\$20,345	\$5,652,617	\$980,635	\$1,086,928	\$7,720,180
Roll Forward	(35,550)					590,785			590,785
Proposed costs	\$347,964	\$16,959	\$3,963	\$30,979	\$20,345	\$6,243,402	\$980,635	\$1,086,928	\$8,310,965

